



**Rule(s) Review Checklist Addendum**  
(This form must be filled out electronically.)

**This form is to be used only if the rule(s) was/were previously reviewed, and has/have not been amended/repealed subsequent to that review.**

All responses should be in **bold** format.

Document Reviewed (include title):

**WAC 458-19-550 "State levy – Apportionment between counties"**

Date last reviewed: **July 1999**

Current Reviewer: **Kim M. Qually**

Date current review completed: **December 28, 2001**

Is this document being reviewed at this time because of a taxpayer or association request?

**YES** ☐ **NO** ☒

**1. Briefly describe the subject matter of the rule(s):**

**WAC 458-19-550 describes the proper calculation of the state levy within the limits of chapter 84.55 RCW, i.e. the "106%" levy limit. The rule explains the process used to adjust the state levy in a succeeding year when the state levy was based on erroneous or incomplete information.**

**2. Related statutes, interpretive statements, court decisions, BTA decisions, and WTDs:**

YES	NO	
<b>X</b>		Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
	<b>X</b>	Are there any interpretive statements not identified in the previous review of this rule that should be incorporated?
	<b>X</b>	Are there any interpretive statements that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed?
	<b>X</b>	Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	<b>X</b>	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) subsequent to the previous review of this rule that provide information that should be incorporated into the rule?
	<b>X</b>	Are there any changes to the recommendations in the previous review of this



	rule with respect to any of the types of documents noted above?
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If the answer is “yes” to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

**As noted in the previous review, the underlying statutes have changed since the adoption of the rule in 1982. Moreover, with the passage of Referendum 47 (1997), Initiative 747 (2001), and SHB 1202 (Laws of 2001, chapter 185, section 14) the methods used to adjust and calculate the state levy and correct levy errors in succeeding years have been amended by statutory changes. The rule needs to be completed revamped and updated to reflect current law.**

**3. Additional information:** Identify any additional issues (other than that noted above or in the previous review) that should **be** addressed or incorporated into the rule. Note here if you believe the rule can be rewritten and reorganized in a more clear and concise manner. **None**

**4. Listing of documents reviewed:**

Statute(s) Implemented:

**RCW 84.08.010 “Powers of the department of revenue – General supervision – Rules and process – Visitation of counties;”**

**RCW 84.48.080 “Equalization of assessments – Tax for state purposes – Procedure – Levy and apportionment – Hypothetical levy for establishing consolidated levy – Rules – Record;”**

**RCW 84.52.085 “Property tax errors (effective 1/1/02);”**

**Referendum 47; and**

**Initiative 747.**

Interpretive statements (e.g., ETAs and PTAs): **None**

Court Decisions: **None**

Board of Tax Appeals Decisions (BTAs): **None**

Administrative Decisions (e.g., WTDs): **None**

Attorney General’s Opinions (AGOs): **None**

Other Documents: **None**



**5. Review Recommendation:**

- X**        **Amend**
- \_\_\_\_\_ **Repeal** (Appropriate when repeal is not conditioned upon another rule-making action.)
- \_\_\_\_\_ **Leave as is** (Appropriate even if the recommendation is to incorporate the current information into another rule.)
- \_\_\_\_\_ **Begin the rule-making process for possible revision.** (Applies only when the Department has received a petition to revise a rule.)

**Explanation of recommendation:** Provide a brief summary of your recommendation, whether the same as or different from the original review of the document(s). If this recommendation differs from that of the previous review, explain the basis for this difference.

If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents; or
- Address issues not otherwise addressed in other documents.

**The rule needs to be updated to reflect the new levy limits and the contents of the statutes that have been amended since the adoption of the rule 1982. Also the rule needs to be reformatted in the style now preferred by the department.**

**6. Manager action:**    Date: \_\_\_\_\_

\_\_\_\_\_ Reviewed and accepted recommendation

Amendment priority:

- \_\_\_\_\_ 1  
\_\_\_\_\_ 2  
\_\_\_\_\_ 3  
\_\_\_\_\_ 4